

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

August 31, 2010

James E. Hohmann Chief Executive Officer FBL Financial Group, Inc. 5400 University Avenue West Des Moines, IA 50266-5997

Re: FBL Financial Group, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed February 19, 2010

Definitive 14A

Filed March 31, 2010 File Number: 001-11917

Dear Mr. Hohmann:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Joel Parker Accounting Branch Chief